IN THE CLAIMS:

1. (Currently amended) An exhaust gas purifying catalyst comprising:

a lower layer directly coated on a catalyst and an upper layer formed on the lower layer, wherein

the lower layer comprises an alumina ~~supporting palladium thereon; and~~

the upper layer comprises a zirconium complex oxide supporting rhodium and platinum thereon, and a cerium complex oxide supporting platinum thereon; and

palladium is supported only on the alumina of the lower layer.

2. (Original) The exhaust gas purifying catalyst according to Claim 1, wherein the zirconium complex oxide comprises zirconium and cerium in the proportion of a zirconium content being more than a cerium content, and wherein the cerium complex oxide comprises cerium and zirconium in the proportion of a cerium content being more than a zirconium content.

3. (Previously presented) The exhaust gas purifying catalyst according to Claim 2, wherein the zirconium complex oxide is a heat resisting oxide expressed by the general formula (1) given below:

$$Zr_{1-(a+b)}Ce_aN_bO_{2-c} \quad (1)$$

(In the formula, N represents alkali earth metal or rare earth metal, c represents oxygen vacancy, a represents a proportion of atom of 0.10-0.35, b represents a proportion of atom of 0-0.20, and 1-(a+b) represents a proportion of atom of 0.45-0.90), and

wherein the cerium complex oxide is the heat-resisting oxide expressed by the general formula (2) given below:

$$Ce_{1-(x+y)}Zr_xM_yO_{2-z} \quad (2)$$

(In the formula, M represents alkali earth metal or rare earth metal, z represents oxygen vacancy, x represents a proportion of atom of 0.20-0.70, y represents a proportion of atom of 0-0.20, and 1-(x+y) represents a proportion of atom of 0.10-0.80).

4. (Original) The exhaust gas purifying catalyst according to Claim 3, wherein the alkali earth metal represented by N in the general formula (1) and the alkali earth metal represented by M in the general formula (2) comprises at least one material selected from the group consisting of Mg, Ca, Sr and Ba, and wherein the rare earth metal represented by N in the general formula (1) and the rare earth metal represented by M in the general formula (2) comprises at least one material selected from the group consisting of Y, Sc, La, Pr and Nd.

5. (Original) The exhaust gas purifying catalyst according to Claim 1, which is in the form of a coating layer formed on a catalyst carrier.

6. (Original) The exhaust gas purifying catalyst according to Claim 1, wherein a quantity of rhodium supported is less than 1g per liter of catalyst carrier.

7. (Cancelled)

8. (Original) The exhaust gas purifying catalyst according to Claim 1, wherein at least a part of the zirconium complex oxide and/or the cerium complex oxide is a solid solution.

9. (Original) The exhaust gas purifying catalyst according to Claim 1, wherein the platinum to be supported on the zirconium complex oxide and on the cerium complex oxide is supported in a proportion that a quantity of the platinum supported on the cerium complex oxide is in the range of 1-5 parts by weight per part by weight of the platinum supported on the zirconium complex oxide.

10. (Cancelled)

11. (Currently amended) An exhaust gas purifying catalyst comprising:

a lower layer directly coated on a catalyst and an upper layer formed on the lower layer, wherein

the lower layer comprises an alumina;

the upper layer comprises a zirconium complex oxide supporting rhodium and platinum thereon, a cerium complex oxide supporting platinum thereon and ~~The exhaust gas purifying catalyst according to Claim 1, wherein the upper layer further comprises~~ an alumina supporting platinum thereon; and

palladium is supported only on the alumina of the lower layer.

12. (New) The exhaust gas purifying catalyst according to Claim 11, wherein the zirconium complex oxide comprises zirconium and cerium in the proportion of a zirconium content

being more than a cerium content, and wherein the cerium complex oxide comprises cerium and zirconium in the proportion of a cerium content being more than a zirconium content.

13. (New) The exhaust gas purifying catalyst according to Claim 12, wherein the zirconium complex oxide is a heat resisting oxide expressed by the general formula (1) given below:

$$Zr_{1-(a+b)}Ce_aN_bO_{2-c} \quad (1)$$

(In the formula, N represents alkali earth metal or rare earth metal, c represents oxygen vacancy, a represents a proportion of atom of 0.10-0.35, b represents a proportion of atom of 0-0.20, and 1-(a+b) represents a proportion of atom of 0.45-0.90), and

wherein the cerium complex oxide is the heat-resisting oxide expressed by the general formula (2) given below:

$$Ce_{1-(x+y)}Zr_xM_yO_{2-z} \quad (2)$$

(In the formula, M represents alkali earth metal or rare earth metal, z represents oxygen vacancy, x represents a proportion of atom of 0.20-0.70, y represents a proportion of atom of 0-0.20, and 1-(x+y) represents a proportion of atom of 0.10-0.80).

14. (New) The exhaust gas purifying catalyst according to Claim 13, wherein the alkali earth metal represented by N in the general formula (1) and the alkali earth metal represented by M in the general formula (2) comprises at least one material selected from the group consisting of Mg, Ca, Sr and Ba, and wherein the rare earth metal represented by N in the general formula (1) and the rare earth metal represented by M in the general formula (2) comprises at least one material selected from the group consisting of Y, Sc, La, Pr and Nd.

15. (New) The exhaust gas purifying catalyst according to Claim 11, which is in the form of a coating layer formed on a catalyst carrier.

16. (New) The exhaust gas purifying catalyst according to Claim 11, wherein a quantity of rhodium supported is less than 1g per liter of catalyst carrier.

17. (New) The exhaust gas purifying catalyst according to Claim 11, wherein at least a part of the zirconium complex oxide and/or the cerium complex oxide is a solid solution.

18. (New) The exhaust gas purifying catalyst according to Claim 11, wherein the platinum to be supported on the zirconium complex oxide and on the cerium complex oxide is supported in a proportion that a quantity of the platinum supported on the cerium complex oxide is in the range of 1-5 parts by weight per part by weight of the platinum supported on the zirconium complex oxide.